GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Registration and stamps Department - Officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) - Request for operational independence - Amendment Orders - Issued.

REVENUE (Registration-I) DEPARTMENT

G.O.MS.No. 399 **Dated: 29-12-2020**
Read the following:

1. G.O. Ms. No. 290, Revenue (Registration.I) Department, dt:01.10.2020.
2. From the Spl Commissioner, APSDRI, AP Secretariat, Velagapudi Lr. No.01/2020, dated:10.11.2020

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ORDER:

In the reference 1st read above, orders have been issued appointing the officers of Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) as Authorised officers under Section 73 of the Indian Stamp Act and empowered them to exercise the powers under sections 38(2), 40 and 42 of Indian stamp Act-1899 with the prior permission of the Commissioner & Inspector General, Registration & Stamps Department on case to case basis.

2. In the reference 2nd read above, the Spl. Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) has requested to amend the G.O. Ms. No. 290, Revenue (Registration.I) Department dated 01.10.2020 by issuing operational Independence to Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), for exercising powers under section 38(2), 40 and 42 of Indian stamp Act-1899.

3. Government after careful examination hereby issue the following amendment to the orders issued in the reference 1st read above.

AMENDMENT

PARA No.	For	Read as :
2	In case, the officers of SDRI on examination and analysis of the information and intelligence gathered by them make out a case of stamp duty avoidance or stamp duty evasion, they are empowered to exercise the powers under Sections 38(2), 40 and 42 of Indian Stamp Act-1899 with the prior permission of the Commissioner & Inspector General of Registration & Stamps on case to case basis. The observations and findings of the SDRI thereon along with the relevant record if any, shall be transmitted to the concern collectors under Indian Stamp Act, 1899 for determination of proper duties and recovery of duties.	In case, the officers of SDRI on examination and analysis of the information and intelligence gathered by them make out a case of stamp duty avoidance or stamp duty evasion, they are empowered to exercise the powers under Sections 38(2), 40 and 42 of Indian Stamp Act-1899. The observations and findings of the SDRI thereon along with the relevant record if any, shall be transmitted to the concern collectors under Indian Stamp Act, 1899 for determination of proper duties and recovery of duties.

P.T.O.

The powers delegated to the officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), shall be subject to the following conditions:

1. The powers/ Functions shall be exercised by the Officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI), only with the written permission of the Commissioner/Spl. Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI).

2. All the above powers/functions shall be exercised by the officers of the Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) concurrently with the Officers of Registration & Stamps Department.

3. The Officers empowered may exercise powers conferred upon them in whole of the State.

4. The powers conferred shall be used with abundant caution and due diligence.

5. Where a case has already been made out by any officer in Registration & Stamps Department, the Officers in Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall not be empowered to initiate any action against such taxable person on the same issue.

6. The Government may modify or amend the notification issued and can withdraw the powers/ Functions conferred.

7. The Commissioner, Andhra Pradesh State Directorate of Revenue Intelligence (APSDRI) shall brief the performance of the Directorate once in a month to the Special Chief Secretary (Registrations & Stamps) and Hon'ble Dy. CM (Revenue, Registration & Stamps).

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for Publication of the Notification.
The Inspector General of Registration and stamps, Andhra Pradesh, Vijayawada.
The Commissioner/Spl. Commissioner, State Directorate of Revenue Intelligence, A.P. Secretariat, Velagapudi.

Copy to:
The Principal Accountant General, A.P., Hyderabad.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Revenue, Registration & Stamps).
The P.S.to the Special Chief Secretary (Regn., & Stamps).
The PS to Principal Secretary to Government, Finance Department.
Sc/Sf

//FORWARDED::BY ORDER//

SECTION OFFICER